EXHIBIT A

June 19th, 2013
The Honorable Mary D. Nichols
Chairman
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Dear Chairman Nichols:

I am writing this letter to express concerns about the potentially significant and egregious violation of Airborne Toxic Control Measures (ATCM) to reduce formaldehyde emissions from composite wood products by a major U.S. hardwood flooring company, Lumber Liquidators Holdings Inc. Lumber Liquidators is one of the nation's largest flooring companies specializing in hardwood, engineered hardwood, bamboo and laminated flooring products. The Company operates a total of 279 retail stores in the United States and sold over $800 million worth of hardwood flooring products in fiscal year 2012. By the very nature of its operation, its products are subject to CARB regulations regarding formaldehyde emission compliance in composite wood products. There are reasons to believe the Company has been knowingly selling noncompliant products to consumers and the stated compliance on some of its products is inaccurate.

Lumber Liquidators is a major discount flooring company selling wood based flooring products at a discount to its competition. The Company has been the subject of many negative consumer reviews. According to Reseller Reviews, Lumber Liquidators scored a 3.61 on pricing and service on a 10 point scale based on a total of 63 reviews posted on the site. In comparison, its local competitor scored 9.62. Among the negative reviews, many consumers note a strange odor or sickening smell after installing flooring products from Lumber Liquidators.

In January 2011, a Lumber Liquidator customer posted a disturbing note on complaintsboard.com. According to his complaint, upon installing Bellawood products purchased from Lumber Liquidators, his family experienced irritated eyes, burning throat and skin rush. Indoor air testing shows formaldehyde level was above 0.2 ppm, significantly above normal level. Another review by a flooring installation professional in a forum detailed significant concerns regarding formaldehyde emission of products sold by Lumber Liquidators. To investigate the matter further, we purchased certain prefinished engineered hardwood flooring products from a Lumber Liquidators retail outlet in Los Angeles. Due to the prohibitive costs and efforts involved in purchasing and testing heavy boxes of flooring products, testing samples were limited. Among the samples tested, at least one product was identified to be in gross violation of CARB phase II emission standard. The relevant product labeling, description and lab report from IAS accredited independent lab are also attached. The reading from Berkeley Analytical comes out at 0.17 ppm, three and half times the maximum level allowed under ATCM. A separate certified lab also confirms noncompliance of the product. The test is done using ASTM D 6007-02 (2008) Standard Test Method for Determining Formaldehyde Concentrations in Air From Wood Products Using a Small-Scale Chamber.

According to relevant SEC disclosures, Lumber Liquidators sources a significant portion, roughly 50%, of its flooring products directly from mills in China. Further, the Company boasts a total of over 350 different types of flooring products. The gross violation of the identified one of its product illustrates the lack of proper quality control process at Lumber Liquidators. The lab reports indicate an emission level of 0.17 ppm versus the 0.05 ppm emission standard under CARB phase II.

Formaldehyde exposure in household is a serious concern to the health and safety of American consumers. The Environmental Protection Agency (EPA) has classified formaldehyde as a probable carcinogen and the International Agency for Research on Cancer has identified it as a known human carcinogen. Other research shows relationship between formaldehyde exposure and development of childhood asthma and defective female reproductive functions. Recently, the National Academy of Sciences confirmed the EPA's determination that formaldehyde causes cancer in humans. In addition, the National Cancer Institute, the World Health Organization, and the National Toxicology Program have all identified a possible link between formaldehyde exposure and leukemia.

Given the evidence presented in this letter, we believe it is appropriate to demand a full investigation and audit of Lumber Liquidators' inventory and its quality control process. Action by the California Air Resources Board on this matter is required to ensure the health of millions of consumers at risk of dangerous formaldehyde exposure from the continued exposure to noncompliant flooring products.

The California Air Resources Board has an obligation to protect the public health and consumers in California by using its legal authority to enforce the ATCM laws in place. We respectfully ask the CARB to take the following measures on the formaldehyde compliance issue surrounding Lumber Liquidator:

1. Issue an immediate injunction to Lumber Liquidators to prevent the Company from selling additional noncompliant products in the state of California.
2. Request a comprehensive review to understand the Company's quality control process and its sourcing initiatives.
3. Launch an investigation to understand why Lumber Liquidators labeled products that are in clear violation as compliant.
4. Investigate whether willful violation exists given the presence of widespread negative consumer reviews on this topic.
5. Take appropriate enforcement action should the Board identifies any willful violations.

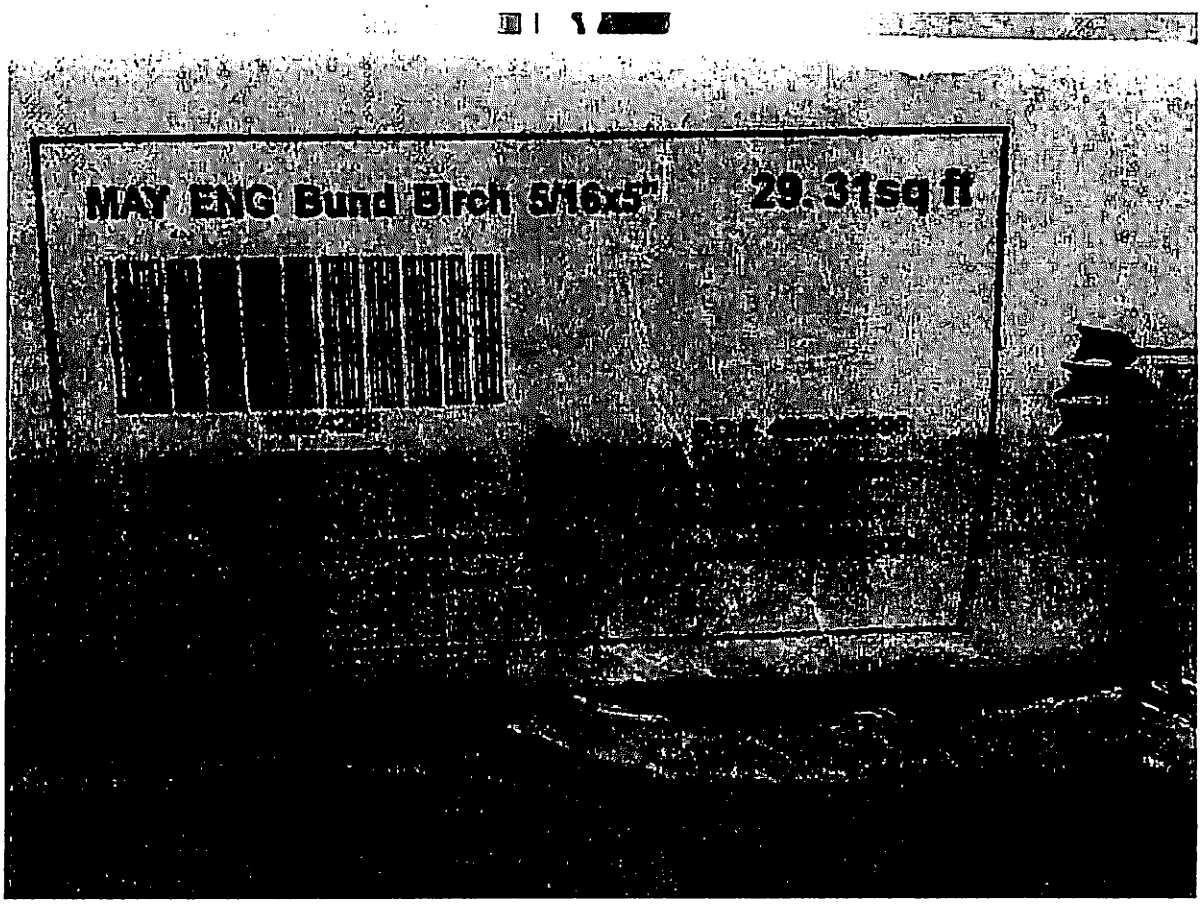
Thank you for your prompt attention to this matter and your continued efforts in safeguarding the well-being of consumers in the state of California.

Sincerely,

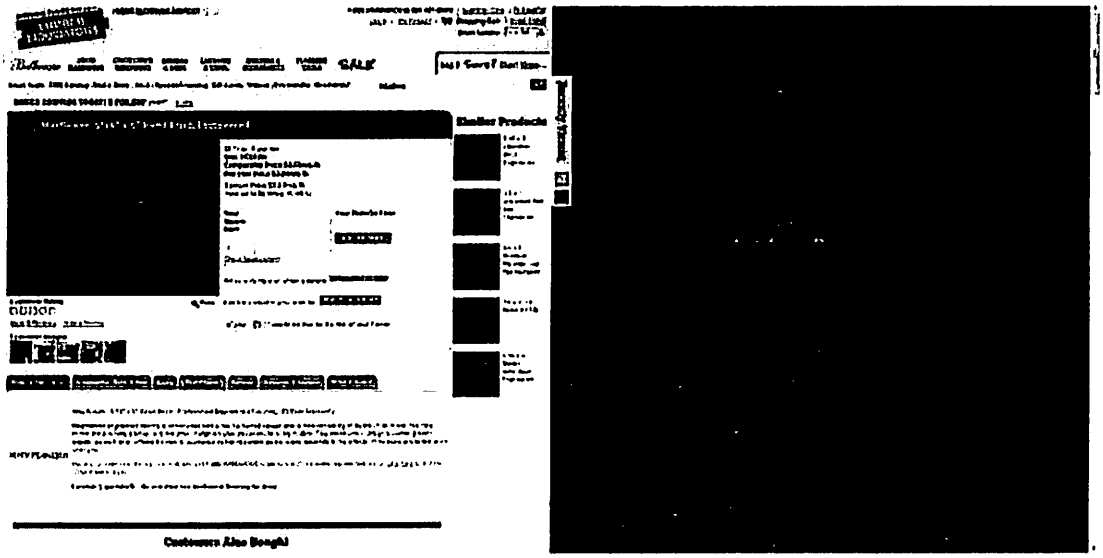
Xuhua Zhou

Link to the identified non-compliant product:
http://www.lumberliquidators.com/ll/c/Bund-Birch-Engineered-Mayflower-MFENBB5/10024298
The referenced product is purchased in the state of California.

Picture of the product label:



Website:



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Product Formaldehyde Emissions

Customer & Building Product Sample Information

Report Certification	
Report number	629-001-02A-May0813
Report date	May 8, 2013
Certified by (Name/Title)	Alfred T. Hodgson, Research Director
Signature	Alfred T. Hodgson
Date	*May 8, 2013*
Standard	
Test method	ASTM D 6007-02 (2008) Standard Test Method for Determining Formaldehyde Concentrations in Air From Wood Products Using a Small-Scale Chamber
Customer Information	
Manufacturer or organization	[redacted]
City/State/Country	[redacted]
Contact name/Title	[redacted]
Phone number	[redacted]
Product Sample Information*	
Manufacturer (if not customer)	Same as above
Product name / Number	May Bund Birch
Product type	HWPW (veneer core)
Customer sample ID	Not provided
Manufacturing location	Not provided
Date sample manufactured	Not provided
Date sample collected	Not provided
Date sample shipped	Not provided
Date sample received by lab	May 6, 2013
Condition of received sample	No observed problems
Lab sample tracking number	**629-001-02A**
Conditioning start date & duration (if applicable)	None
Chamber test start date & duration	May 6, 2013; 1 days (18 hours)
Total test start date & duration	May 6, 2013; 1 days (18 hours)

*Chain-of-custody (COC) form for product sample is attached to this report

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Test Method for Building Product Samples

Test Specimen Preparation – Cut a specimen from the received flooring sample and sealed the top finished surface and all edges with aluminum tape. Left 49.5 cm by 11.6 cm unfinished bottom surface exposed for testing. Photographs of the tested specimen are given later in this report. The test results presented herein are specific to this item.

Test Protocol Summary* – This formaldehyde emission test was performed following ASTM Standard Test Method D 6007. Particleboard and hardwood plywood panels (veneer core and composite core) are tested with an area-specific air flow rate of 1.173 m/h. MDF is tested with an area-specific air flow rate of 1.905 m/h. Sampling and analysis for low molecular weight aldehydes were performed following ASTM Standard Method D 5197. The product specimen was prepared from the supplied product sample. If conditioning was required, the specimen was placed directly into the conditioning environment and maintained at controlled conditions of air flow rate, temperature and relative humidity for the specified period. At the end of this period, the specimen was transferred directly to a small-scale chamber. If conditioning was not required, the specimen was placed directly into the small-scale chamber. The chamber conditions for the test period are summarized in Table 1. Air samples were collected from the chamber at one or more specified elapsed times. Samples for the analysis of formaldehyde were collected on treated DNPH cartridges.

Formaldehyde was analyzed by HPLC and quantified using multi-point (4 or more points) calibration curves. The analytical instruments and their operating parameters used for these analyses are described in Appendix A.

Availability of Data – All data, including but not limited to raw instrument files, calibration files, and quality control checks used to generate the test results will be made available to the customer upon request.

Table 1. Chamber conditions for test period

Parameter	Symbol	Units	Value
Tested specimen exposed area	A_S	m^2	0.057
Chamber volume	V_C	m^3	0.067
Loading ratio	L	m^2/m^3	0.857
Avg. Inlet gas flow rate & Range	Q_C	m^3/h	0.067 (0.064-0.070)
Avg Temperature & Range		°C	25.4 (24-26)
Avg Relative humidity & Range		%	49 (46-54)
Test period duration		h	18
Earlier air sampling time(s)		h	none

*All standards identified in this section are included in Berkeley Analytical's scope of ISO/IEC17025 accreditation, Testing Laboratory TL-383, International Accreditation Service, www.iasonline.org

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VOC Emission Test Results

Target Chemical – The target chemical for this test is listed Table 2.

Table 2. Target chemical and applicable sampling and analytical method standards

Chemical	CAS No	Standard
Formaldehyde	50-00-0	ASTM D 5197

Chamber Background Concentrations – Background concentrations of formaldehyde measured at time zero is reported in Table 3. Reported chamber concentrations are background corrected.

Table 3. Chamber background formaldehyde concentrations at time zero

Chemical/Chemical Group	CAS No	Chamber Conc ($\mu g/m^3$)
Formaldehyde	50-00-0	LQ

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VOC Emission Test Results, Continued

Formaldehyde Concentration -- The measured formaldehyde chamber concentration is presented in Table 4. Concentrations were not adjusted for deviations from the standard conditions of 25 °C and 50% relative humidity.

Table 4. Measured chamber concentration for formaldehyde

Chemical/Chemical Group	Elapsed Time (h)	Chamber Concentration ($\mu g/m^3$)	Chamber Concentration (ppm)
Formaldehyde	18	203.2	0.17

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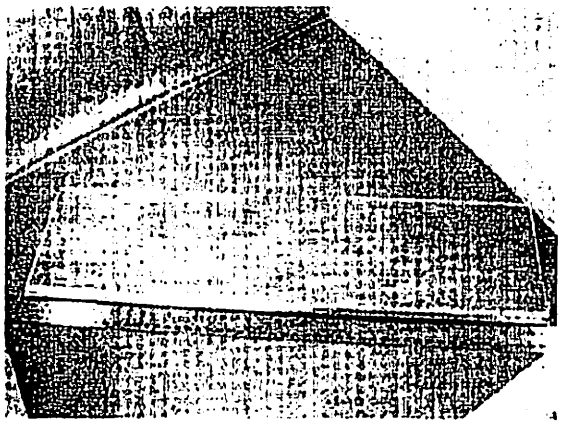
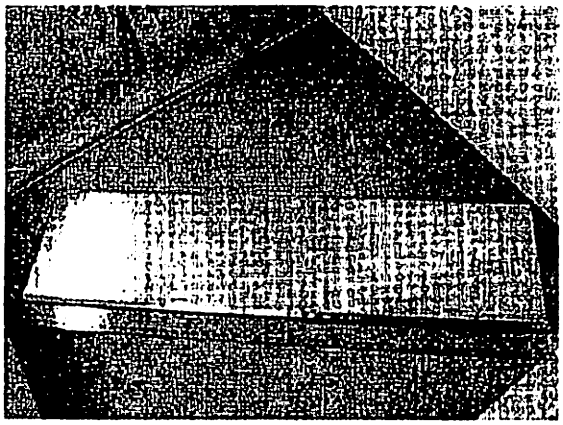
Photographs of Tested Product Specimen

Photo Documentation – The product sample specimen is photographed immediately following specimen preparation and prior to initiating the test. Typically, the top and bottom faces of the specimen are photographed. Bottom faces may show a stainless steel plate or other substrate if required by the test.





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Definitions

Table 5. Definitions of parameters

Parameter/Value	Definition
CAS No.	Chemical Abstract Service registry number providing unique chemical ID
Chamber Conc.	Measured chamber VOC concentration at time point minus any analytical blank or background concentration for empty chamber measured prior to test. Lower limit of quantitation (LQ) or reporting limit for individual VOCs is 2 $\mu g/m^3$ unless otherwise noted
Formaldehyde	Volatile aldehyde quantified by HPLC following ASTM Standard Method D 5197. LQs for formaldehyde is 0.8 $\mu g/m^3$
LQ	Indicates calculated value is below its lower limit of quantitation
"na"	Not applicable
"<"	Less than value established by LQ

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Equations and Comments

Equation Used in Calculations – To convert the chamber concentration from µg/m^3 to ppm, use Equation 1:

$$C_L = (C_t \text{ X } 24.47) / (V_S \text{ X } 30.03) / 1000 \qquad (1)$$

where:

C_L = formaldehyde parts-per-million in air, ppm,
C_t = total formaldehyde in the sample, µg,
V_S = volume of air at standard conditions (25 °C, 101 kPa), L,
30.03 = molecular weight of formaldehyde,
24.47 = µL of formaldehyde gas in 1 µmol at 25 °C, 101 kPa, and
1000 = conversion factor ppb to ppm.

Round calculated formaldehyde concentrations in air to the nearest 0.01 ppm. Round up to the nearest 0.01 ppm all residual values at or in excess of 0.005 ppm (any value or only zeros following the 0.005). Round down all residual values below 0.005 to the nearest 0.01 ppm.

Comments: None.

END OF REPORT

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Appendix A
Analytical Instruments & Operating Parameters

Table A1. Description of analytical instrument components

Component	Description
HPLC	1260 Infinity Quaternary LC, G1314F VW Detector, Agilent
Analytical column	Poroshell 120 EC-C18, Agilent
Column dimensions	2.1 mm x 100 mm
Thermal desorber	Unity / UltrA TD, Markes International, Ltd.
Gas chromatograph	Model 6890N, Agilent
Analytical column	DB-1701, J&W Scientific
Column dimensions	1 µm film, 0.25 mm ID, 30 m
Mass spectrometer	Model 5973N MSD, Agilent

Table A2. HPLC operating parameters for analysis of formaldehyde and acetaldehyde

Parameter	Value
Solvent A	65/35% H_2O/Acetonitrile
Solvent B	100% Acetonitrile
Flow rate	0.3 mL/min
End time	11 min
Detector wavelength	360 nm